

RECORDATION NO. 23279 FILED

DEC 22 '00 8:35 AM
TS
SURFACE TRANSPORTATION BOARD

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

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OF COUNSEL
URBAN A. LESTER

December 22, 2000

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are three (3) copies of a Memorandum of Lease, dated as of December 20, 2000, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor: ACF Acceptance VI LLC
620 North Second Street
St. Charles, Missouri 63301

Lessee: Rhodia, Inc.
CN 7500
Cranbury, NJ 08512

A description of the railroad equipment covered by the enclosed document is:

86 railcars RPBX 17400 - RPBX 17485

Mr. Vernon A. Williams
December 22, 2000
Page Two

A short summary of the document to appear in the index follows:

Memorandum of Lease between ACF Acceptance VI LLC,
Lessor, Rhodia, Inc., Lessee, covering 86 railcars RPBX
17400 - RPBX 17485

Also enclosed is a check in the amount of \$26.00 payable to the order of the
Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a stylized flourish at the end.

Robert W. Alvord

RWA/bg
Enclosures

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is made and entered into as of December 20, 2000 by and between ACF Acceptance VI LLC, a Delaware limited liability company, as Lessor ("Lessor"), and Rhodia, Inc., a Delaware corporation ("Lessee").

The undersigned have entered into that certain Equipment Lease Agreement (the "Lease Agreement"), dated as of December 20, 2000 pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum of Lease to be duly executed by their respective officers duly authorized as of the date and year first above written.

ACF ACCEPTANCE VI LLC, Lessor

By: ACF ACCEPTANCE LLC, Member

By: ACF Industries, Incorporated, Member

By: 

Name: Robert J. Mitchell

Title: Senior Vice President of Finance

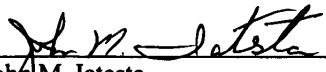
RHODIA, INC., Lessee

By: 

Name: Edward Heckman

Title: Assistant Treasurer

RHODIA, INC., Lessee

By: 

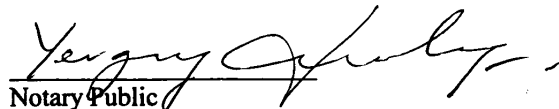
Name: John M. Iatesta

Title: Assistant Secretary

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

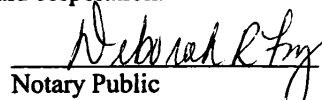
On this 21st day of December, 2000, before me, personally appeared Robert J. Mitchell, to me personally known, who being by me duly sworn, says that he resides at Nassau County, New York and is the Senior Vice President of ACF Industries, Incorporated, the sole member of ACF Acceptance VI LLC, that said instrument was signed on the date hereof on behalf of said corporation by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

YEVGENY FUNDLER
Notary Public, State of New York
No. 02FU6046929
Qualified in New York County
Commission Expires August 21, 2002


Notary Public


STATE OF NEW JERSEY)
) ss.:
COUNTY OF MIDDLESEX)

On this 19th day of December, 2000, before me, personally appeared Edward Heckman, to me personally known, who being by me duly sworn, says that he resides at Middlesex County, New Jersey and is the Assistant Treasurer of Rhodia, Inc., that said instrument was signed on the date hereof on behalf of said corporation by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.


Notary Public
DEBORAH R. FRY
NOTARY PUBLIC OF NEW JERSEY
Commission Expires 10/23/2001

STATE OF NEW JERSEY)
) ss.:
COUNTY OF MIDDLESEX)

On this 19th day of December, 2000, before me, personally appeared John M. Iatesta, to me personally known, who being by me duly sworn, says that he resides at Morris County, New Jersey and is the Assistant Secretary of Rhodia, Inc., that said instrument was signed on the date hereof on behalf of said corporation by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.


Notary Public
DEBORAH R. FRY
NOTARY PUBLIC OF NEW JERSEY
Commission Expires 10/23/2001

Schedule A
to
Memorandum of Lease dated as of December 20, 2000
between
ACF Acceptance VI LLC
and
Rhodia, Inc.

Reporting Mark	Car Number
RPBX	17400
RPBX	17401
RPBX	17402
RPBX	17403
RPBX	17404
RPBX	17405
RPBX	17406
RPBX	17407
RPBX	17408
RPBX	17409
RPBX	17410
RPBX	17411
RPBX	17412
RPBX	17413
RPBX	17414
RPBX	17415
RPBX	17416
RPBX	17417
RPBX	17418
RPBX	17419
RPBX	17420
RPBX	17421
RPBX	17422
RPBX	17423
RPBX	17424
RPBX	17425
RPBX	17426
RPBX	17427
RPBX	17428
RPBX	17429
RPBX	17430
RPBX	17431
RPBX	17432
RPBX	17433
RPBX	17434
RPBX	17435
RPBX	17436
RPBX	17437
RPBX	17438
RPBX	17439
RPBX	17440
RPBX	17441

Schedule A
to
Memorandum of Lease dated as of December 20, 2000
between
ACF Acceptance VI LLC
and
Rhodia, Inc.

Reporting Mark	Car Number
RPBX	17442
RPBX	17443
RPBX	17444
RPBX	17445
RPBX	17446
RPBX	17447
RPBX	17448
RPBX	17449
RPBX	17450
RPBX	17451
RPBX	17452
RPBX	17453
RPBX	17454
RPBX	17455
RPBX	17456
RPBX	17457
RPBX	17458
RPBX	17459
RPBX	17460
RPBX	17461
RPBX	17462
RPBX	17463
RPBX	17464
RPBX	17465
RPBX	17466
RPBX	17467
RPBX	17468
RPBX	17469
RPBX	17470
RPBX	17471
RPBX	17472
RPBX	17473
RPBX	17474
RPBX	17475
RPBX	17476
RPBX	17477
RPBX	17478
RPBX	17479
RPBX	17480
RPBX	17481
RPBX	17482
RPBX	17483
RPBX	17484
RPBX	17485